

Transmitted herewith for filing is the Patent Application of:

Inventor: LIUBO HONG, TOM ZHONG, LIN YANG

**MRAM CELL STRUCTURE AND METHOD OF FABRICATION**

Enclosed are:

4 sheets of drawing(s) - formal.

An assignment of the invention to **Headway Technologies, Inc.**

An associate power of attorney  Applicant claims small entity status

Request & Certification under 35 USC 122(b)(2)(b)(i)

The filing fee has been calculated as shown below:

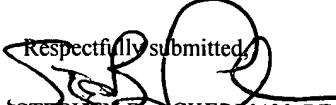
	(Col. 1)	(Col. 2)	OTHER THAN A SMALL ENTITY	
FOR:	NO. FILED	NO. EXTRA	RATE	FEE
BASIC FEE				\$ 770.
TOTAL CLAIMS	34 -20=	14	x 18 =	\$ 252.
INDEP CLAIMS	2 -3=	0	x 86 =	\$ 0.
		SUB TOTAL		\$ 1,022.
		ASSIGNMENT		\$40.
		TOTAL		\$ 1,062.

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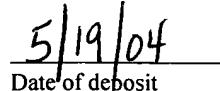
Any patent application processing fees under 37 CFR §1.17.

Respectfully submitted,  
  
STEPHEN B. ACKERMAN, REG. NO. 37,761

**EXPRESS MAIL CERTIFICATE**

Express Mail No.EV313927539US

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA, 22313-1450. Applicant and/or Attorney requests the date of deposit as the Filing Date.

  
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